

Certified statement of Government Investment in South Manchuria Railway, Central China Development Company, North China Development Company, The Manchuria Heavy Industry Company:  
Also statement of subsidiaries of said companies' ownership of capital and amount of capital.

I, M. TANAKA, Chief, General Affairs Section, Economic Affairs Division, Control Bureau, Ministry of Foreign Affairs, do hereby certify under seal that the attached documents, as listed, (pages 1 to 13 inclusive) are true and correct copies of original records in the office of the General Affairs Section, Economic Affairs Division, Control Bureau, Ministry of Foreign Affairs, pertaining to the matters certified to:

- Page 1 - Government investment in stock shares of South Manchuria Railway Co., Ltd., dated 22 June 1946.
- Pages 2 and 3 - Subsidiaries of the South Manchuria Railway Co., Ltd., as of 22 June 1946.
- Page 4 - Government investment in stock shares of the Central China Development Company, Ltd., as of 22 June 1946.
- Page 5 and 6 - Central China Development Company and its Subsidiary companies, December 13, 1945
- Page 6 - Government investment in stock shares of the North China Development Company, Ltd., as of 22 June 1946.
- Pages 7, 8, 9, 10, 11 and 12 - Subsidiary Companies of the North China Development Company as of 22 June 1946.
- Page 13 - Government investment in stock shares - the Manchuria Heavy Industry Company, Ltd., dated June 22, 1946.
- Pages 14 and 15 - Subsidiary companies of the Manchuria Heavy Industry Company, Ltd., as of 22 June 1946.

Dated Tokyo, Japan, 22 June 1946.

/s/ M. TANAKA, Chief  
General Affairs Section  
Economic Affairs Division  
Control Bureau  
Ministry of Foreign Affairs

(P.1)

Government Investment in Stock Shares of the South Manchuria Railway Co., Ltd.

22 Jun, 1946

Nominal Capital	Capital		Japanese Government owns	A:B %	Remark
	A	B			
	Paid up Capital				
Yen	Yen	Yen			
1,400,000,000	1,400,000,000	700,000,000	50.0	I	31 Mar, 1946
					2. Manchou'uo Government owns
					Yen
					50,000,000

I certify that this is a true and correct copy of the original document.

/s/ M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau,  
Ministry of Foreign Affairs.

(P.2)

Subsidiaries of S.M.R. Co.,

22 June 1946.

South Manchuria Railway Co., Ltd.

Subsidiary Co.	Paid up Capital	S.M.R. Co. Cons %	Remarks
	Thousand Yen	Thousand Yen	
Dairen Steamship Co.,	25,700	25,700 100	31 Mar. 1945
Dairen Municipal Traffic Co.	22,500	22,500 100	"
Kokusai Transportation Co.	30,000	30,000 100	"
Fukusho Labor Supply Co.	1,800	1,800 100	"
Dairen Dock and Iron Works Co.	10,000	10,000 100	"
Dairen Ceramic Co.	2,100	2,100 100	"
Nippon Paraffin Co.	4,000	4,000 100	"
Manchuria Mining Co.	10,000	10,000 100	"
Dairen Agricultural Co.	5,000	5,000 100	"
Mansen Koboku Co. (Woods for Collier)	2,250	2,250 100	"
Manchuria Land & Building Co.	<del>1,500</del> 15,000	1,500 100	"
Fukin Coal Mining Co.	15,000	15,000 100	"
Japan Manchuria Warehouse Co.	<del>1,500</del> 15,000	7,500 50	"
Dairen Industry Co.	1,000	503 50.8	"
Fushun Cement Co.	6,875	3,433 50	"
Manchuria Chemical Industry Co.	27,600	12,925 46.8	"
Fukushu Mining Co.	2,000	1,000 50	"
Tokoshi Hot Spring Co.	250	126 50.6	"
Japan Manchuria Commercial Trading Co.	20,090,000	10,045,000 50	"
(P3) Manchuria Livestock Industry Co.	2,500	1,125 50	31 Mar. 1943
Manchuria Business Promotion Co.	5,000	2,500 50	31 Mar. 1945
East Asia Engineering Enterprise Co.	2,500	1,255 50.2	"
Kwantung Land Co.	7,500	3,750 50	"
Manchuria Cinema Association	8,500	4,250 50	"
Manchuria Daily News Co.	2,000	894 44.7	31 Mar. 1943
Manchuria Artificial Petroleum Co.	50,000	15,000 30	31 Mar. 1945

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	Thousand Yen	Thousand Yen		
North China Railway Co.	381,954	<del>12,000</del> 120,000	30	31 Mar. 1945
South Manchuria Gas Supply Co.	17,500	6,875	37.5	"
Manchuria Soda Manufacture Co.	18,250	5,125	25	"
Daido Coal Mining Co.	40,000	10,000	25	"
Manchuria Afforestation Co.	8,000	2,000	25	"
Kyowa Building Co.	2,000	500	25	"

I certify that this is a true and correct copy of the company's original document.

(Signed) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau,  
Ministry of Foreign Affairs.

(P.4)

Government Investment in Stock Shares of  
the Central China Development Co., Ltd.

22 June 1946

Capital		B		Remark
Nominal Capital	A Paid up Capital	Japanese Government owns	A:B%	
Yen 148,424,250	Yen 110,864,946	Yen 99,424,250	88.9	31 Mar. 1945

I certify that this is a true and correct copy of the original document.

(Signed) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau,  
Ministry of Foreign Affairs.



(P.5)\*

Central China Development Company and its  
Subsidiary Companies.Dec. 13, 1945, Tokyo  
Central China Development Company

Names of the Sub. Companies	Paid up Capitals	Investment Amounts by C.C.D.C.	%	Remarks
	Yen	Yen		
Cent.China Mining Co.	20,000,000	3,500,000	17.50%	
Cent.China Water Works & Electric Co.	109,440,000	46,694,350	42.66%	
Shanghai Inland Steamship Co.	6,000,000	2,705,200	45.08%	
Cent. China Communication Co.	40,000,000	15,600,000	39.%	
Cent.China Fishery Co.	6,000,000	1,149,000	19.15%	
Shanghai Real Estate Co.	17,500,000	3,750,000	21.42%	
Shanghai City Motor Bus Co.	15,563,750	1,213,500	7.79%	
Shanghai Gas Co.	6,100,000	900,000	14.75%	
Cent.China Railway Co.	64,000,000	45,500,000	71.09%	
Wai Nang Coal Mining Co.	15,000,000	4,150,000	27.60%	
Cent. China Mail Steamship Co.	17,094,200	3,063,400	17.92%	
(P6) Cent. China Transportation Co.	8,000,000	1,600,000	20.%	
Cent. China Match Manuf. Co.	900,000	360,000	40.%	
Cent. China Silk Manuf. Co.	10,800,000	1,499,040	13.88%	
Chu-Oh Chemical Co.	5,400,000	2,137,000	40.50%	
Ryu-Sen Coal Mining Co.	Unknown	9,000,000		
Shinko Housing Co.	5,754,000	1,190,000	20.55%	
Total	347,551,950	144,061,390	41.45%	

## Note:

- (1) The above-mentioned Investment amounts are of the March 31, 1945, as we have no report from our Shanghai Head Office since that time, and for reference under 20% investment amounts are also written herewith.

I certify that this is a true and correct copy of the  
Company's original document.

(Sgd.) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau, Ministry of  
Foreign Affairs.

(P.7)

Government Investment in Stock Shares  
of the North China Development Co., Ltd.

22 June 1946

Capital		B		
Nominal Capital	A Paid up Capital	Japanese Government owns	A:B %	Remark
Yen	Yen	Yen		
443,000,000	311,750,000	254,250,000	81.3	31 Mar. 1945

I certify that this is a true and correct copy of  
the original document.

(Signed) M. Tanaka  
Chief, General Affairs  
Section, Economic Affairs  
Division, Control Bureau,  
Ministry of Foreign Affairs.

(P.8)

Subsidiary Companies of the North China Development Company

Name	Paid-up	of which N.C.D.	%	Remarks
	Capital	Co. owns		
	Yen	Yen		
Tsiaotso Coal Mining Co.	27,460,000	27,460,000	100	2,9,1940 3 (1)
North China Tungsten Mining Co.	6,500,000	6,500,000	100	10,31,1941 4 (3)
Over 90% North China Insulator Mfg. Co.	2,000,000	2,000,000	100	11,1,1944 - (-)
Over 80% Shantung Coal Mining Co.	35,000,000	29,142,200	83	5,12,1923 13 (1)
Tachingshan Coal Mining Co.	5,000,000	3,750,000	75	2,10,1944 6 (1)
North China Salt Co.	25,000,000	18,750,000	75	8,20,1939 7 (2)
Over 70% Tatung Coal Mining	67,000,000	50,000,000	74	1,10,1940 8 (1)
North China Housing Co.	30,000,000	18,750,000	62	-
Over 60% Tsehsien Coal Mining Co.	8,000,000	5,000,000	62	2,9,1943 6 (1)

	Name	Paid-up Capital	of which N.C.D. Co. shares	%	Remarks
	North China Transportation Co.	388,254,000	229,234,000	58	4,17,1939 16 (1)
	Sintai Coal Mining Co.	23,500,000	13,900,000	58	9,30,1942 3 (1)
	Mengchiang Electric Co.	64,160,000	36,580,000	56	5,17,1938 5 (2)
	Shansi Industry Co.	80,000,000	42,113,100	52	4,1,1942 unknown
(P.9)	Chungsing Coal Mining Co.	10,000,000	5,000,000	50	2,9,1944 7 (1)
	Tawenkow Coal Mining Co.	20,000,000	10,000,000	50	2,9,1943 7 (1)
	Shansi Coal Mining Co.	8,000,000	4,000,000	50	2,9,1943 7 (1)
	North China Gold Mining Co.	1,700,000	850,000	50	4,9,1943 9 (1)
	North China Iron Mfg. Co.	100,000,000	50,000,000	50	12,15,1942 6 (2)
	Tsingtao Iron Mfg. Co.	25,000,000	12,500,000	50	11,10,1943 unknown
	Eastern Chemical Industry Co.	18,600,000	9,300,000	50	3,5,1938 7 (3)
Over 50%	North China Medical Assoc.	5,000,000	2,500,000	50	unknown
	North China Nitrogenous Manure Mfg. Co.	55,000,000	26,500,000	48	9,1,1942 7 (2)
	North China Electric Co.	305,000,000	143,650,000	47	2,1,1940 15 (2)
	North China Light Metal Mfg. Co.	30,000,000	13,500,000	45	11,20,1943 8 (2)
	Chinlingchen Iron Ore Mining Co.	17,000,000	7,500,000	44	2,1,1943 1 (0)
	Tsingtao Wharf Co.	22,000,000	10,000,000	40	9,16,1938 6 (1)
Over 40%	North China Electric Machine Co.	5,000,000	2,000,000	40	2,10,1945 unknown



	Name	Paid-up Capital Yen	of which N.C.D. Co. owns Yen	%	Remarks
	Shantung Electric Chemistry Co.	6,500,000	2,210,000	34	2,14,1941 8 (1)
	Lungyen Iron Ore Mining Co.	108,000,000	36,000,000	33	7,26,1939 8 (2)
(P.10)	North China Electric Wire Co.	12,000,000	4,000,000	33	2,15,1944 7 (1)
	North China Telegraph & Telephone Co.	67,500,000	21,975,000	32	7,31,1938 12 (0)
	North China Cement Co.	12,500,000	3,939,289	31	unknown
Over 30%	Tientsin Iron Mfg. Co.	200,000	60,000	30	11,10,1943 unknown
	North China Coal Sales Co.	15,000,000	4,350,000	29	10,30,1944 10 (1)
	Tientsin Lighter Co.	14,600,000	4,051,200	27	7,10,1942 6 (1)
	North China Aluminum Mining Co.	15,000,000	4,050,000	27	12,9,1939 9 (1)
	Shantung Salt Co.	5,500,000	1,500,000	27	2,15,1937 10 (1)
	Tsingsing Coal Mining Co.	21,600,000	5,360,000	24	7,22,1940 10 (1)
Over 20%	Yungli Chemical Industry Co.	15,000,000	3,000,000	20	3,31,1944 unknown
	North China Mining Development	unknown	5,000,000	-	9,2,1944
	North China Iron & Steel Trading Co.	unknown	7,500,000	-	4,26,1944
	North China Chemical Mfg. Controlling Co.	unknown	1,500,000	-	1,15,1944
	North China Daily Necessaries Assoc.	unknown	2,600,000	-	4,1,1944
(P.11)	North China Corn Trading Assoc.	unknown	20,000,000	-	unknown
	Mongolian Mineral Trading Assoc.	unknown	3,000,000	-	10,5,1944 unknown

(P.11)

Name	Paid up Capital Yen	of which N.C.D. Co. owns Yen		Remarks
Mengchian Mineral Trading Co.	unknown	--	-	unknown
Shansi Daily Necessaries Assoc.	unknown	140,000	-	unknown
North China Important Goods Con- trolling Assoc.	unknown	<del>500,000</del> 5,000,000	-	unknown
North China Laborers' Assoc.	unknown	2,000	-	unknown
un- known North China Iron Industry Material Assoc.	unknown	1,000,000	-	unknown

Note: (a) The figures for the paid-up capital and that part of the capital which was owned by the North China Development Company are those at end of October, 1944.

- (b) The 1st line in the "Remarks" indicates the date of establishment of the company. The 2nd line represents the total number of the officers of the Company, the figure in brackets showing the number of officers appointed by and representing the North China Development Company.
- (c) The Shantung Salt Company and the Shantung Coal Mining Company were established before the outbreak of the China Incident.
- (d) As in the case of the Shantung Salt Company, there are companies which were not under direct control of the North China Development Co.
- (e) As the exact figures are not available, the figures given above are not guaranteed.

(P.12) I certify that this is a true and correct copy of the company's original document.

(Signed) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau,  
Ministry of Foreign Affairs.



(P.13) Government Investment in Stock Shares of  
The Manchuria Heavy Industry Development Co., Ltd.

22 June 1946

Capital		B		
A		Japanese Government owns	A:B %	Remark
Nominal Capital	Paid up Capital			
Yen	Yen			
675,000,000	506,250,000	Nothing		1. 31 Mar. 1945 2. Manchoukuo Government owns Yen 225,000,000

I certify that this is a true and correct copy of the  
original document.

(Signed) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau, Ministry of  
Foreign Affairs.

(P.14) The Subsidiary Companies of M.H. I.D. Co.

22 June 1946

Manchuria Heavy Industrial Development  
Co., Ltd.

The names of the subsidiary Co.	Paid-up Capital M.H.I.D.C. owns		Percent	Remark
	Yen	Yen		
1. Manchuria Iron & Steel Work Co., Ltd.	640,000,000	475,000,000	74.2	25 May 1945
2. Kyowa Iron Mining Co., Ltd.	10,000,000	4,000,000	40	"
3. Ryuen Iron Mining Co., Ltd.	108,000,000	36,000,000	33.3	"
4. Honkeiko Special Steel Work Co., Ltd.	20,000,000	10,000,000	50	"
5. Manchuria Coal Mining Co., Ltd.	100,000,000	100,000,000	100	"
6. Fu-shin Coal Mining Co., Ltd.	220,000,000	220,000,000	100	"
7. Tsuruoka Coal Mining Co., Ltd.	170,000,000	170,000,000	100	"
8. Si-An Coal Mining Co., Ltd.	70,000,000	70,000,000	100	"
9. Mitsu-Zan Coal Mining Co., Ltd.	200,000,000	100,000,000	50	"
10. Zarai Coal Mining Co., Ltd.	25,000,000	25,000,000	100	"
11. Keikan Coal Mining Co., Ltd.	50,000,000	44,031,000	88.1	"

The names of the subsidiary Co.		Paid-up Capital M.H.I.D C. owns Percent			Remark
12.	Eijosi Coal Mining Co., Ltd.	8,000,000	6,660,000	83.3	25 May 1945
13.	Konshun Coal Mining Co., Ltd.	30,000,000	15,000,000	50	"
14.	Briquette Manufacture Co., Ltd.	5,000,000	5,000,000	100	"
15.	Manchuria Coal Industry Co., Ltd.	10,000,000	5,000,000	50	"
16.	Manchuria Light Metal Production Co., Ltd.	140,000,000	138,100,000	98.6	"
17.	Anto Light Metal Production Co., Ltd.	100,000,000	25,000,000	25	"
18.	Manchuria Magnesium Production Co., Ltd.	20,000,000	15,000,000	75	"
19.	Manchuria Light Alloy Industrial Co., Ltd.	12,500,000	6,250,000	50	"
20.	Manchuria Mining Co. Ltd.	150,000,000	150,000,000	100	"
21.	Manchuria Airplane Manufacture Co., Ltd.	175,000,000	175,000,000	100	"
22.	Manchuria Motor Car Manufacture Co., Ltd.	75,000,000	75,000,000	100	"
P15)23.	Manchuria Arsenal Co., Ltd.	45,000,000	15,100,000	33.6	"
24.	South Manchuria Chemical Industry Co., Ltd.	2,500,000	625,000	25	"
25.	Mangyo Mine-pile Co., Ltd.	10,000,000	10,000,000	100	"
26.	Continental Chemical Industry Co., Ltd.	10,000,000	2,500,000	25	"
27.	Nissan Steam-ship Co., Ltd.	39,047,750	13,986,375	35.8	"
28.	Manchuria Yuasa Copper (uncertain press and stretch Co., Ltd.	2,000,000	915,125	45.8	"
29.	Nanyo Coal Mining Co., Ltd.	20,000,000	10,000,000	50	"
30.	Manchuria Heavy Machine Co., Ltd.	50,000,000	45,000,000	90	"
31.	Manchuria Machine Tool Co., Ltd.	20,000,000	19,231,000	96.2	"
32.	Manchuria Explosives Mfg. Co., Ltd.	14,250,000	2,070,000	14.5	"

I certify that this is a true and correct copy of the company's original document.

(Signed) M. Tanaka  
Chief, General Affairs Section,  
Economic Affairs Division,  
Control Bureau, Ministry of  
Foreign Affairs.

(Doc. 2299)

Statement of Official Procurement

I, EDWARD P. MONAGHAN, hereby certify that I am associated with the General Headquarters of the Supreme Commander for the Allied Powers, and that the attached document, IPS Document 2299, consisting of certified statements showing Japanese government investments in various development companies in China, was obtained by me from the signing official of the Japanese Government in the conduct of my official business.

Signed at Tokyo on this

23rd day of August, 1946.

/s/ Edward P. Monaghan  
NAME

Witness: /s/ William G. Prout

Investigator  
OFFICIAL C.P.CITY  
I.P.S.